This entails much hardship on helpless widows and it is therefore requested that all such may be exempted from the tax as was previously the case.

At present, the house-tax is based on the value of the house. Instead of this, it is requested that it may be assessed with reference to the total area of the roads and conservancy lanes round each house. The present system of taxation is more of the nature of an income-tax than of a house-tax.

Note.—The members said that they would withdraw the subject as they were not in favour of a license or income-tax being substituted for the mohatarfa as the only possible means of doing away with the inequalities of the existing mohatarfa taxation.

SUBJECT No. 91.

Remission on bagayet lands.

Messrs. H. V. Bhima Rao, Malur Taluk; B. Muninarayana Chetty, Butchiah Chetty and Mir Hassan Ali Saheb, Kolar Municipality.

Note.—The subject was withdrawn when it was explained to the members that Government Order No. R. 12971-9—Agri. 22-05-45, dated 16th April 1906 had been passed in which it was laid down that lands classed as bagayet but in which paddy was always grown were also entitled to the benefit of any remissions ordered on account of scarcity.

SUBJECT No. 92.

Reduction of demand notice fees.

Messrs. (1) B. Kesava Iyengar, Belur Taluk and (2) Y. Krishnappa, Sagar Taluk,

Summary of discussion.—(1) At present the notice fee on land revenue demands of Rs. 5 and under is 4 annas and 8 annas if the amount exceeds Rs. 5. These rates may be changed into 4 annas if the demand is Rs. 10 or less and to 8 annas for over Rs. 10.

(2) The fee which was originally 4 annas has now been raised to 8 annas. As no process servers have been entertained in the Shimoga district, the fee may be reduced to what it originally was.

(3) Mr. Ramanuja Iyengar,

(3) If a person makes default of even a small portion of the kandayam, the notice fee is levied on the full demand.

and (4) Mr. Hucheere Gowda, Gubbi Taluk.

(4) The fee need not be reduced, but power may be given to the Amildar to remit it in deserving cases.

Reply of Government.—The fee cannot be reduced. The question of giving power to the Amildar to remit the fee will be considered.

SUBJECT No. 93.

Levy of notice fees and interest in Inam villages also.

Mr. Bhimasena Rao, Chitaldrug Municipality.

Summary of discussion.—Just as Government recover notice fees and interest on arrears of kandayam due to them from revenue defaulters, the holders of Jodi and Inam villages may be empowered to levy these two items in respect of arrears of kandayam due to them.

Reply of Government.—Under Section 97 of the Land Revenue Code, application for the recovery of rent by coercive process should be made within the revenue year or within the year of the tenancy in which the rent or land revenue becomes payable, and in all ordinary cases the amount is recovered before any interest can become due.

Where some time elapses before the amount is recovered, the question whether interest may not be awarded under the existing provisions of law will be referred to the Revenue Commissioner for opinion.

SUBJECT No. 94.

Relief to share-holders in a khate.

Mr. Venkataramayya, Channarayapatna Taluk.

Summary of discussion.—When there are several share-holders in a khate, the notice of demand for arrears of revenue is issued only to the khatedar. Though a share-holder has paid his portion of the kandayam, his lands are also liable to sale. As this entails much hardship on the raiyats, the shanbhog may be required to enter on the back of the demand notice the particulars of share-holders in the khate with the amounts due by each, and the notice may be served on all such persons. Only the shares of persons who fail to pay the kandayam should be sub-divided and sold for arrears of revenue.

Note.—Withdrawn on its being pointed out that as explained in G. O. No. R. 8139-48—L. R. 351-07-4, dated 13th June 1908, the existing provisions of law afford sufficient facilities to persons having an interest in lands not registered in their names to protect themselves against the consequences of the default of the registered occupant and that it is inexpedient to allow sub-division so that only the share of the person not paying the kandayam may be sold.

SUBJECT No. 95.

Notice to persons whose names have been entered in the Special Notice Register before accepting absolute relinquishments of occupancies.

Mr. H. V. Bhima Rao, Malur Taluk.

Summary of discussion.—Persons having a lien on immovable properties or otherwise possessing an interest in them, are, on getting their names registered in the Special Notice Register, served with a notice whenever the kandayam on such lands falls in arrears, before other processes are employed. But this does not protect the interests of such people in the cases where the registered holder, with intent to defraud them, relinquishes the land absolutely. It is therefore prayed that similar notices may be caused to be issued to these persons in such instances also.

Cases have occurred in which lands so relinquished have been subsequently disposed of under the darkhast rules and the person defrauded compelled to have the darkhast cancelled on the ground of fraud. If notice is given, such a person will be able to get the land transferred to him when the relinquishment is accepted.

Reply of Government.—Before a relinquishment is accepted notice may be given to the persons whose names have been entered in the Special Notice Register, but it will not affect any legal rights possessed by other parties.